

Application for Water Pollution Control Tax Exemption Certificate

General Information

Issued under authority of P.A. 451 of 1994, as amended. Filing is mandatory.

PART 1 SOURCE IDENTIFICATION. This section pertains to the facility where the water pollution control equipment is located.		
1. Company Name	2. County	
3. Address (Street, P.O. Box, RR#)	4. City, State, Zip	
5. Name of Taxing Authority <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		
6. Describe the major process or processes of the pollution control equipment at the facility.		
7. Enter the total value of requested tax exemption. Indicate whether value is "Estimated" or "Final" by checking the appropriate box. (If cost is estimated, you must supply the final cost within 90 days of completion of construction.) <input type="checkbox"/> Estimated <input type="checkbox"/> Final		

PART 2: TECHNICAL CONTACT/PREPARER. Technical contact should be able to respond to technical questions concerning this application. Enter Preparer information, if different than Technical Contact.		
8. Technical Contact Name	Position/Title	
E-mail Address	Telephone Number	Fax Number
9. Preparer Name	Position/Title	
Company Name	Telephone Number	Fax Number
Company Mailing Address		

PART 3: COMPANY REPRESENTATIVE. Name and address for Tax Exemption response.		
10. Company Representative Name	Position/Title	
Mailing Address (Street or RR#, City, State, ZIP)		
E-mail Address	Telephone Number	Fax Number

I certify that all the information contained in this tax exemption application is true and correct to the best of my knowledge.

Signature of Company Representative		Date	
FOR OFFICE USE ONLY			
Application Number	Reviewed By	Date	LUCI Code

Application for Water Pollution Control Tax Exemption Certificate

Water Pollution Control Equipment Description

PART 4: GENERAL INFORMATION

11. Describe the water pollution control equipment, the operational procedure, how it will minimize or control water pollution, and any function the equipment serves. Include non-water pollution control uses.

12. Beginning Date of Construction

13. Projected/Completion Date of Construction

PART 5: EQUIPMENT AND COST DETAILS. For the equipment associated with the water pollution control that is claimed to be exempt, provide a description, total cost, and the portion of the total cost being claimed as exempt for each of the items listed. If an item does not exist, indicate "N/A." **The shaded area in items 14-15 (the Exemption Value) are for Office Use Only.**

14. Describe the water pollution control equipment. Provide plans, specifications and drawings showing position of equipment relative to outer shell of building.

Total Cost

Portion Claiming Tax Exempt

Exemption Value

15. Describe the ancillary equipment (foundations, enclosures, electrical equipment, wastewater storage, chemical treatment storage tanks, pumps, piping, instrumentation & sludge dewatering equipment, etc.)

Total Cost

Portion Claiming Tax Exempt

Exemption Value

16. Value of recovered product.

Total

17. Is equipment replacing an existing piece of equipment already having a tax exemption certificate? ☐ Yes ☐ No

If Yes, enter the Tax Exemption Certificate number _____

Instructions for Form 891, Application for Water Pollution Control Tax Exemption Certificate

GENERAL INSTRUCTIONS

One TE-SOURCE is **required** for each submittal; and **one** TE-EQUIPMENT is also required. Complete the number of forms appropriate for your situation. Multiple TE-Equipment forms may be filed under one application. **[IMPORTANT: Forms must be fully completed (www.michigan.gov). An incomplete application will be returned to the preparer unprocessed.]**

For full consideration in the year in which the material is submitted, a complete application must be received by **June 15**. Mail **THREE COPIES** of the the completed forms and any supplemental information to:

Michigan State Tax Commission
Department of Treasury
430 W. Allegan Street
Lansing, MI 48922
Telephone: 517-373-3272

LINE-BY-LINE INSTRUCTIONS

Lines not listed are explained on the form.

TE-SOURCE

The TE-SOURCE provides general information about the facility including contact person and preparer identification. Complete a TE-SOURCE for each submittal. If additional space is required to complete an answer, attach additional pages.

Part 1: Source Identification

This section pertains to the facility where the water pollution control equipment is located.

Part 2: Technical Contact/Preparer Information

Enter the name of the person who can respond to technical questions about the application. If the Preparer is different than Technical Contact Person, enter the Preparer information.

Part 3: Company Representative

The company representative should be an employee of the company that is seeking the tax exemption. The application response will be sent to the Company Representative. By signing and dating this application, the Company Representative authorizes the Michigan Department of Treasury to discuss this project with the technical contact person named in Part 2.

TE-EQUIPMENT

The TE-EQUIPMENT provides information about water pollution control equipment that may be eligible for tax exemptions. A **separate page** should be attached for each additional explanation. Each page must be identified as TE-Equipment.

Example: Items 11, 14 and 15 may require additional space for explanation.

Part 5: Equipment and Cost Details

Provide a description of the equipment associated with the water pollution control that is claimed to be exempt. Indicate "N/A" if the equipment is not applicable.

Consider incremental costs when providing the value to be considered for tax exemption. If a building is constructed solely for the purpose of protecting a water pollution control device, the entire cost of the building may be tax exempt. If, however, the size of the building is increased to allow for additional warehouse space, the entire cost of the building would not be tax exempt. (See Example 1.)

Line 16. Value of Recovered Product. Enter the commercial or productive value derived from any materials captured or recovered by the water pollution control equipment calculated on a yearly basis.

Example 1

A building is constructed to protect a water pollution control device and serve as a warehouse. To calculate the tax exempt portion, the applicant must determine the total cost of the building, less the cost of the portion of the building serving as a warehouse.

Total Cost of Building	\$100,000
Less Cost of Warehouse Portion	<u>(80,000)</u>
Tax Exempt Portion	\$20,000.